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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of Shinya MATSUMOTO et al.

U.S. Serial No. 09/658,594

Group Art Unit: 2672

Filing Date: September 8, 2000

Examiner: Daniel J. Chung

Title (as amended)

METHOD OF AND APPARATUS FOR RENDERING AN IMAGE SIMULATING FLUID MOTION, WITH RECORDING MEDIUM AND PROGRAM THEREFOR

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Paul A. Guss

RESPONSE TO OFFICE ACTION UNDER 37 CFR § 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

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In response to the non-final Office Action dated January 24, 2005, the following amendments are respectfully submitted.

Amendments to the Claims appear on pages 2 through 12 of this paper, with the applicant's REMARKS commencing on page 13.

05/19/2005 SSITHIB1 00000069 072519 09658594 01 FC:1251 120.00 DA